

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**HB 1776 - SB 1892**

March 9, 2011

**SUMMARY OF BILL:** Requires a county trustee who accepts partial payment of property taxes within 10 business days, rather than 10 days, of the delinquency date to inform the taxpayer of the delinquency date and advise the taxpayer that the entire property may be subject to tax lien and enforcement.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Currently, a county trustee accepting a partial tax payment 10 days prior to the delinquency date must give the taxpayer notice of the delinquency date and tax lien and sale implications.
- Extending the time period of 10 days to 10 business days will not significantly change the procedures or operations of local government.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

/agl

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